

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2011 - June 2012**  
**Rising Sun-Ohio Co Com (6080)**

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Student Instructional Category	FY06 % of Total		FY09 % of Total		FY11 % of Total		FY12 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2011	Exp	FY 2012	Exp
Student Academic Achievement	\$5,013,256	65.2%	\$5,363,782	59.8%	\$5,200,747	59.8%	\$5,067,085	57.8%
Student Instructional Support	\$557,118	7.2%	\$650,572	7.2%	\$598,402	6.9%	\$651,965	7.4%
Overhead and Operational	\$1,757,234	22.9%	\$1,980,625	22.1%	\$1,863,989	21.4%	\$2,012,937	23.0%
Nonoperational	\$362,287	4.7%	\$981,620	10.9%	\$1,032,564	11.9%	\$1,032,259	11.8%
<b>Grand Total</b>	<b>\$7,689,894</b>		<b>\$8,976,599</b>		<b>\$8,695,702</b>		<b>\$8,764,246</b>	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2011	FY 2012
	72.4%	67.0%	66.7%	65.3%



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<b>Student Academic Achievement</b>								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$223,906	\$195,145	\$191,608		-14%	-2%
	11100 Regular Programs; Elementary	\$1,987,158	\$2,451,592	\$2,421,598	\$2,449,054	23%	0%	1%
	11300 Regular Programs; High School	\$680,175	\$979,831	\$880,544	\$836,250	23%	-15%	-5%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$128,548	\$168,890	\$222,004		73%	31%
	11450 Vocational Education; Consumer and Homemaking	\$59,468	\$73,994	\$73,742	\$73,908	24%	0%	0%
	11480 Vocational Education; Industrial Education A	\$60,851	\$81,150	\$73,412	\$62,136	2%	-23%	-15%
	11630 Regular Programs; Alternative Education Programs; High School	\$13,000	\$0	\$8,000	\$0	-100%		-100%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$30,549	\$20,142	\$41,103		35%	104%
	12210 Mental Disabilities; Mild Mental Disabilities	\$50,188	\$193,522	\$115,804	\$152,227	203%	-21%	31%
	12310 Physical Impairment; Orthopedic Impairment	\$248,774	\$0	\$0	\$0	-100%		
	12320 Physical Impairment; Multiple Disabilities	\$0	\$402,337	\$423,893	\$401,437		0%	-5%
	12510 Culturally Different; Communication Disorders	\$29,026	\$74,337	\$73,665	\$73,578	153%	-1%	0%
	12610 Learning Disability	\$75,242	\$0	\$0	\$0	-100%		
	12810 Special Education Preschool	\$0	\$7,907	\$41,741	\$20,931		165%	-50%
	14100 Summer School Programs; Elementary	\$14,635	\$51,732	\$9,813	\$21,456	47%	-59%	119%
	14300 Summer School Programs; High School	\$66,194	\$0	\$4,380	\$6,869	-90%		57%
	16100 Remediation Testing	\$25,762	\$0	\$0	\$0	-100%		
	16200 Preventive Remediation	\$0	\$14,942	\$13,700	\$9,831		-34%	-28%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$5,292	\$20,291	\$1,159		-78%	-94%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Particip	\$174,003	\$143,942	\$147,154	\$72,713	-58%	-49%	-51%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$201,424	\$259,794	\$353,378	\$125,233	-38%	-52%	-65%
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$0	\$0	\$15,000			
	22110 Improvement of Instruction; Service Area Direction	\$6,809	\$3,116	\$0	\$0	-100%	-100%	
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$1,529	\$0	\$0	\$175	-89%		
	22130 Improvement of Instruction; Instructional Staff Training	\$179	\$0	\$0	\$0	-100%		
	22220 Library/Media Services; School Library	\$60,528	\$82,230	\$77,618	\$82,902	37%	1%	7%
	22240 Library/Media Services; Educational Television	\$0	\$0	\$0	\$9			
	22250 Library/Media Services; Computer Assisted Instruction Services	\$81,333	\$26,341	\$15,402	\$21,309	-74%	-19%	38%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$102,938	\$0	\$0	\$0	-100%		
	22360 Instruction, Related Technology; Network Support	\$0	\$11,411	\$1,671	\$1,502		-87%	-10%
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$14,867	\$2,297			-85%
	22900 Other Support Service, Instructional Staff	\$0	\$0	\$5,066	\$1,734			-66%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$125,921	\$117,309	\$40,829	\$180,661	43%	54%	342%
	26497 2007 Account Code - Teachers Retirement Fund	\$182,495	\$0	\$0	\$0			
<b>Student Academic Achievement Total</b>		<b>\$4,247,632</b>	<b>\$5,363,782</b>	<b>\$5,200,747</b>	<b>\$5,067,085</b>	<b>19%</b>	<b>-6%</b>	<b>-3%</b>
<b>Student Instructional Support</b>								
	21220 Guidance Services; Counseling Services	\$57,323	\$88,263	\$91,304	\$97,024	69%	10%	6%
	21320 Health Services; Medical Services	\$27,303	\$37,856	\$25,531	\$38,085	39%	1%	49%
	21340 Health Services; Nurse Services	\$312	\$0	\$0	\$0	-100%		
	24100 Office of The Principal	\$358,922	\$524,452	\$481,567	\$516,856	44%	-1%	7%
<b>Student Instructional Support Total</b>		<b>\$443,859</b>	<b>\$650,572</b>	<b>\$598,402</b>	<b>\$651,965</b>	<b>47%</b>	<b>0%</b>	<b>9%</b>
<b>Overhead and Operational</b>								
	23120 Board of Education; Service Area Assistants	\$13,362	\$14,252	\$12,835	\$10,946	-18%	-23%	-15%
	23150 Board of Education; Legal Services	\$6,540	\$14,215	\$5,862	\$4,950	-24%	-65%	-16%
	23160 Board of Education; Promotion Expenses	\$2,809	\$3,263	\$1,332	\$2,744	-2%	-16%	106%
	23190 Board of Education; Other Governing Body Services	\$12,322	\$14,352	\$21,787	\$16,484	34%	15%	-24%
	23210 Executive Administration; Office of The Superintendent	\$169,570	\$285,665	\$286,596	\$286,079	69%	0%	0%
	23230 Executive Administration; Staff Relations and Negotiations	\$600	\$600	\$300	\$600	0%	0%	100%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$0	\$491			
	25750 Personnel Services; Health Services	\$1,343	\$747	\$498	\$1,007	-25%	35%	102%
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$2,036	\$5,000			146%
	25890 Other Technology Services	\$0	\$0	\$9,829	\$2,216			-77%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$688,721	\$752,917	\$648,046	\$700,030	2%	-7%	8%

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	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$625	\$50,997	\$56,216	\$62,293	> 500%	22%	11%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$88,790	\$129,762	\$148,131	\$131,922	49%	2%	-11%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$418	\$0	\$0	\$0			
	26499 2007 Account Code - Other	\$51,677	\$0	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$10,546	\$23,062	\$629	\$45	-100%	-100%	-93%
	26700 Operation and Maintenance of Plant Services; Insurance	\$3,643	\$0	\$0	\$0	-100%		
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pl	\$0	\$53,450	\$64,882	\$93,088		74%	43%
	27100 Student Transportation; Vehicle Operation	\$185,727	\$223,088	\$246,066	\$221,163	19%	-1%	-10%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$130,136	\$135,382	\$146,468	\$178,418	37%	32%	22%
	27400 Student Transportation; Purchase of School Buses	\$67,725	\$44,992	\$0	\$75,132	11%	67%	
	27500 Student Transportation; Insurance on Buses	\$245	\$18,316	\$19,584	\$19,790	> 500%	8%	1%
	27700 Student Transportation; Contracted Transportation Services	\$3,843	\$6,154	\$7,000	\$7,178	87%	17%	3%
	27900 Student Transportation; Other Student Transportation Services	\$2,819	\$3,597	\$3,871	\$700	-75%	-81%	-82%
	31200 Food Services Operations; Food Preparation and Dispensing	\$152,372	\$205,812	\$182,022	\$192,661	26%	-6%	6%
<b>Overhead and Operational Total</b>		<b>\$1,593,832</b>	<b>\$1,980,625</b>	<b>\$1,863,989</b>	<b>\$2,012,937</b>	<b>26%</b>	<b>2%</b>	<b>8%</b>
<b>Nonoperational</b>								
	33200 Community Recreation	\$19,469	\$21,860	\$15,499	\$14,767	-24%	-32%	-5%
	33400 Athletic Coaches	\$20,803	\$47,276	\$117,957	\$107,911	419%	128%	-9%
	33990 Other Community Services; Other	\$921	\$317	\$170	\$0	-100%	-100%	-100%
	43000 Facilities Acquisition and Construction; Professional Services	\$65,857	\$2,250	\$2,200	\$2,423	-96%	8%	10%
	45100 Building Acquisition, Construction and Improvements	\$179,829	\$180,393	\$213,385	\$208,378	16%	16%	-2%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$15	\$0	\$0	\$0	-100%		
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$63,571	\$57,624	\$18,153	\$31,780	-50%	-45%	75%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$0	\$324,094	\$338,099	\$350,585		8%	4%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$329,906	\$315,901	\$303,415		-8%	-4%
	60700 Nonprogramed Charges; Scholarships	\$6,450	\$17,900	\$11,200	\$13,000	102%	-27%	16%
<b>Nonoperational Total</b>		<b>\$356,914</b>	<b>\$981,620</b>	<b>\$1,032,564</b>	<b>\$1,032,259</b>	<b>189%</b>	<b>5%</b>	<b>0%</b>
<b>Prorated By Fund</b>								
	26491 2007 Account Code - PERF	\$60,509	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$318,578	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$640,924	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$2,397	\$0	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$25,250	\$0	\$0	\$0			
<b>Prorated By Fund Total</b>		<b>\$1,047,658</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			